

House Amendment 1221

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1 1 Amend Senate File 413, as passed by the Senate, as
1 2 follows:
1 3 #1. Page 4, by inserting after line 22 the
1 4 following:
1 5 <Sec. _____. Section 422.7, Code 2007, is amended by
1 6 adding the following new subsections:
1 7 NEW SUBSECTION. 50. Subtract, to the extent
1 8 included, the amount of any fair share fee paid
1 9 pursuant to section 562C.1.
1 10 NEW SUBSECTION. 51. Subtract, to the extent not
1 11 otherwise deducted in computing adjusted gross income,
1 12 the amounts paid by the taxpayer as a fair share fee
1 13 pursuant to section 562C.1. Amounts subtracted under
1 14 this subsection shall not be used by the taxpayer in
1 15 computing the amount of charitable contributions as
1 16 defined by section 170 of the Internal Revenue Code.
1 17 Sec. _____. NEW SECTION. 562C.1 FAIR SHARE FEES ==
1 18 PROPERTY OWNERS.
1 19 As a condition of receiving any benefit from the
1 20 state, a property owner shall submit written
1 21 documentation that the property owner is a member in
1 22 good standing of an organization representing property
1 23 owners or has paid a fair share fee to an organization
1 24 representing property owners for that portion of
1 25 membership dues related to activities that protect
1 26 property owners against damage by deer.>
1 27 #3. Title page, lines 1 and 2, by striking the
1 28 words <relating to collective bargaining for public
1 29 employees>.
1 30 #4. By renumbering as necessary.
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1 34 HOFFMAN of Crawford
1 35 SF 413.723 82
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